

## CHAPTER 19

### **PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

#### **Notes**

1. This chapter does not cover:

- (a) except in the case of stuffed products of heading No 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No 2309); or
- (c) medicaments or other products of Chapter 30.

2. For the purposes of heading No 1901, the terms 'flour' and 'meal' mean:

- (a) cereal flour and meal of Chapter 11; and

- (b) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading No 0712), of potatoes (heading No 1105) or of dried leguminous vegetables (heading No 1106).

3. Heading No 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No 1806 (heading No 1806).

4. For the purposes of heading No 1904, the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

#### **Additional notes**

1. Goods of subheadings 1905 30, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (EA) fixed according to the average content in milk fats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

2. The expression 'sweet biscuits' in subheading 1905 30 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).

3. Subheading 1905 30 does not cover waffles and wafers with a water content of more than 10 % by weight (subheading 1905 90 40).

CN code	Description	Rate of duty			Supplementary unit	
		autonomous (%)	conventional (%)			
			1/1 - 30/6	1/7 - 31/12		
1	2	3	4a	4b	5	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:					
1901 10 00	– Preparations for infant use, put up for retail sale . . . . .	11 + EA	8,2 + EA <sup>(1)</sup>	7,6 + EA <sup>(1)</sup>	—	
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading No 1905 . . . . .	11 + EA	8,2 + EA <sup>(1)</sup>	7,6 + EA <sup>(1)</sup>	—	
1901 90	– Other:					
	– – Malt extract:					
1901 90 11	– – – With a dry extract content of 90 % or more by weight	8 + 28,2 €/ 100 kg/net	5,6 + 19,7 €/ 100 kg/net	5,1 + 18 €/ 100 kg/net	—	
1901 90 19	– – – Other . . . . .	8 + 23 €/ 100 kg/net	5,6 + 16,1 €/ 100 kg/net	5,1 + 14,7 €/ 100 kg/net	—	
	– – Other:					
1901 90 91	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404 . . . . .	25	14	12,8	—	
1901 90 99	– – – Other . . . . .	11 + EA	8,2 + EA <sup>(1)</sup>	7,6 + EA <sup>(1)</sup>	—	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:					
	– Uncooked pasta, not stuffed or otherwise prepared:					
1902 11 00	– – Containing eggs . . . . .	12 + 38,5 €/ 100 kg/net	8,4 + 26,9 €/ 100 kg/net	7,7 + 24,6 €/ 100 kg/net	—	

<sup>(1)</sup> See Annex 1.

CN code	Description	Rate of duty			Supplementary unit	
		autonomous (%)	conventional (%)			
			1/1 - 30/6	1/7 - 31/12		
1	2	3	4a	4b	5	
1902 19	<b>— — Other:</b>					
1902 19 10	— — — Containing no common wheat flour or meal . . . . .	12 + 38,5 €/ 100 kg/net	8,4 + 26,9 €/ 100 kg/net	7,7 + 24,6 €/ 100 kg/net	—	
1902 19 90	— — — Other . . . . .	12 + 33 €/ 100 kg/net	8,4 + 23,1 €/ 100 kg/net	7,7 + 21,1 €/ 100 kg/net	—	
1902 20	<b>— Stuffed pasta, whether or not cooked or otherwise prepared:</b>					
1902 20 10	— — Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates . . . . .	17	8,5	8,5	—	
1902 20 30	— — Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin . . . . .	84,8 €/ 100 kg/net	59,4 €/ 100 kg/net	54,3 €/ 100 kg/net	—	
	— — Other:					
1902 20 91	— — — Cooked . . . . .	13 + 9,5 €/ 100 kg/net	9,1 + 6,7 €/ 100 kg/net	8,3 + 6,1 €/ 100 kg/net	—	
1902 20 99	— — — Other . . . . .	13 + 26,7 €/ 100 kg/net	9,1 + 18,7 €/ 100 kg/net	8,3 + 17,1 €/ 100 kg/net	—	
1902 30	<b>— Other pasta:</b>					
1902 30 10	— — Dried . . . . .	10 + 38,5 €/ 100 kg/net	7 + 26,9 €/ 100 kg/net	6,4 + 24,6 €/ 100 kg/net	—	
1902 30 90	— — Other . . . . .	10 + 15,2 €/ 100 kg/net	7 + 10,6 €/ 100 kg/net	6,4 + 9,7 €/ 100 kg/net	—	
1902 40	<b>— Couscous:</b>					
1902 40 10	— — Unprepared . . . . .	12 + 38,5 €/ 100 kg/net	8,4 + 26,9 €/ 100 kg/net	7,7 + 24,6 €/ 100 kg/net	—	
1902 40 90	— — Other . . . . .	10 + 15,2 €/ 100 kg/net	7 + 10,6 €/ 100 kg/net	6,4 + 9,7 €/ 100 kg/net	—	
1903 00 00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</b>	10 + 23,6 €/ 100 kg/net	7 + 16,5 €/ 100 kg/net	6,4 + 15,1 €/ 100 kg/net	—	

CN code	Description	Rate of duty			Supplementary unit	
		autonomous (%)	conventional (%)			
			1/1 - 30/6	1/7 - 31/12		
1	2	3	4a	4b	5	
1904	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:</b>					
1904 10	– <b>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</b>					
1904 10 10	– – Obtained from maize . . . . .	6 + 31,3 €/ 100 kg/net	4,2 + 21,9 €/ 100 kg/net	3,8 + 20 €/ 100 kg/net	—	
1904 10 30	– – Obtained from rice . . . . .	8 + 71,9 €/ 100 kg/net	5,6 + 50,3 €/ 100 kg/net	5,1 + 46 €/ 100 kg/net	—	
1904 10 90	– – Other . . . . .	8 + 52,5 €/ 100 kg/net	5,6 + 36,8 €/ 100 kg/net	5,1 + 33,6 €/ 100 kg/net	—	
1904 20	– <b>Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:</b>					
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes . . . . .	13 + EA	9,7 + EA <sup>(1)</sup>	9 + EA <sup>(1)</sup>	—	
	– – Other:					
1904 20 91	– – – Obtained from maize . . . . .	6 + 31,3 €/ 100 kg/net	4,2 + 21,9 €/ 100 kg/net	3,8 + 20 €/ 100 kg/net	—	
1904 20 95	– – – Obtained from rice . . . . .	8 + 71,9 €/ 100 kg/net	5,6 + 50,3 €/ 100 kg/net	5,1 + 46 €/ 100 kg/net	—	
1904 20 99	– – – Other . . . . .	8 + 52,5 €/ 100 kg/net	5,6 + 36,8 €/ 100 kg/net	5,1 + 33,6 €/ 100 kg/net	—	
1904 90	– <b>Other:</b>					
1904 90 10	– – Rice . . . . .	13 + 71,9 €/ 100 kg/net	9,1 + 50,3 €/ 100 kg/net	8,3 + 46 €/ 100 kg/net	—	
1904 90 90	– – Other . . . . .	13 + 40,1 €/ 100 kg/net	9,1 + 28,1 €/ 100 kg/net	8,3 + 25,7 €/ 100 kg/net	—	
1905	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</b>					
1905 10 00	– <b>Crispbread . . . . .</b>	9 + 20,3 €/ 100 kg/net	6,3 + 14,2 €/ 100 kg/net	5,8 + 13 €/ 100 kg/net	—	

<sup>(1)</sup> See Annex 1.

CN code	Description	Rate of duty			Supplementary unit	
		autonomous (%)	conventional (%)			
			1/1 - 30/6	1/7 - 31/12		
1	2	3	4a	4b	5	
1905 20	– <b>Gingerbread and the like:</b>					
1905 20 10	– – Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose) . . . . .	13 + 25,4 €/ 100 kg/net	10 + 19,5 €/ 100 kg/net	9,4 + 18,3 €/ 100 kg/net	—	
1905 20 30	– – Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose) . . . . .	13 + 32,8 €/ 100 kg/net	10,3 + 26 €/ 100 kg/net	9,8 + 24,6 €/ 100 kg/net	—	
1905 20 90	– – Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose) . . . . .	13 + 40,2 €/ 100 kg/net	10,6 + 32,9 €/ 100 kg/net	10,1 + 31,4 €/ 100 kg/net	—	
1905 30	– <b>Sweet biscuits; waffles and wafers:</b>					
	– – Completely or partially coated or covered with chocolate or other preparations containing cocoa:					
1905 30 11	– – – In immediate packings of a net content not exceeding 85 g . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
1905 30 19	– – – Other . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
	– – Other:					
	– – – Sweet biscuits:					
1905 30 30	– – – – Containing 8 % or more by weight of milk fats . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
	– – – – Other:					
1905 30 51	– – – – – Sandwich biscuits . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
1905 30 59	– – – – – Other . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	

<sup>(1)</sup> See Annex 1.

CN code	Description	Rate of duty			Supplementary unit	
		autonomous (%)	conventional (%)			
			1/1 - 30/6	1/7 - 31/12		
1	2	3	4a	4b	5	
	— — — Waffles and wafers:					
1905 30 91	— — — — Salted, whether or not filled . . . . .	13 + EA MAX 30 + AD F/M	9,7 + EA MAX 22,3 + AD F/M ( <sup>1</sup> )	9 + EA MAX 20,7 + AD F/M ( <sup>1</sup> )	—	
1905 30 99	— — — — Other . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
1905 40	— Rusks, toasted bread and similar toasted products:					
1905 40 10	— — Rusks . . . . .	14 + EA	10,4 + EA ( <sup>1</sup> )	9,7 + EA ( <sup>1</sup> )	—	
1905 40 90	— — Other . . . . .	14 + EA	10,4 + EA ( <sup>1</sup> )	9,7 + EA ( <sup>1</sup> )	—	
1905 90	— Other:					
1905 90 10	— — Matzos . . . . .	6 + 24,9 €/ 100 kg/net	4,2 + 17,4 €/ 100 kg/net	3,8 + 15,9 €/ 100 kg/net	—	
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products . . . . .	7 + 94,5 €/ 100 kg/net	4,9 + 66,2 €/ 100 kg/net	4,5 + 60,5 €/ 100 kg/net	—	
	— — Other:					
1905 90 30	— — — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat . . . . .	14 + EA	10,4 + EA ( <sup>1</sup> )	9,7 + EA ( <sup>1</sup> )	—	
1905 90 40	— — — Waffles and wafers with a water content exceeding 10 % by weight . . . . .	13 + EA MAX 30 + AD F/M	9,7 + EA MAX 22,3 + AD F/M ( <sup>1</sup> )	9 + EA MAX 20,7 + AD F/M ( <sup>1</sup> )	—	
1905 90 45	— — — Biscuits . . . . .	13 + EA MAX 30 + AD F/M	9,7 + EA MAX 22,3 + AD F/M ( <sup>1</sup> )	9 + EA MAX 20,7 + AD F/M ( <sup>1</sup> )	—	
1905 90 55	— — — Extruded or expanded products, savoury or salted . . . . .	13 + EA MAX 30 + AD F/M	9,7 + EA MAX 22,3 + AD F/M ( <sup>1</sup> )	9 + EA MAX 20,7 + AD F/M ( <sup>1</sup> )	—	
	— — — Other:					
1905 90 60	— — — — With added sweetening matter . . . . .	13 + EA MAX 35 + AD S/Z	9,7 + EA MAX 26 + AD S/Z ( <sup>1</sup> )	9 + EA MAX 24,2 + AD S/Z ( <sup>1</sup> )	—	
1905 90 90	— — — — Other . . . . .	13 + EA MAX 30 + AD F/M	9,7 + EA MAX 22,3 + AD F/M ( <sup>1</sup> )	9 + EA MAX 20,7 + AD F/M ( <sup>1</sup> )	—	

(<sup>1</sup>) See Annex 1.